



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Principal Office: 361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LAKE GENEVA MUNICIPAL WATER UTILITY**Utility Address:** 361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

**When was utility organized?** 1/1/1890**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR DANIEL WINKLER**Title:** DIRECTOR OF UTILITIES**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

**Telephone:** (414) 248 - 2311**Fax Number:** (414) 248 - 0589**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MRS KAREN S HALL**Title:** CPA**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (414) 248 - 0220**Fax Number:** (414) 248 - 8429**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR PATRICK W ROMENESKO**Title:** SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (414) 248 - 0220**Fax Number:** (414) 248 - 8429**E-mail Address:****Date of most recent audit report:** 12/31/1998**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DANIEL WINKLER**Title:** DIRECTOR OF UTILITIES**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

**Telephone:** (414) 248 - 2311**Fax Number:** (414) 248 - 0589**E-mail Address:**

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**Name of utility commission/committee:** LAKE GENEVA WATER COMMISSION

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**Names of members of utility commission/committee:**

MR BIRDELL BRELLENTHIN, PRESIDENT

MR GEORGE COKINS

MR SPYRO CONDOS, MAYOR

MR GEORGE HIBBARD

MR MICHAEL MCBRIDE, SECRETARY

MR RICHARD PETERSON, ALDERMAN

MR DANIEL WINKLER, DIRECTOR OF UTILITIES

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,077,199	1,038,778	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	562,583	429,707	<b>2</b>
Depreciation Expense (403)	190,508	180,050	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	196,133	199,654	<b>5</b>
<b>Total Operating Expenses</b>	<b>949,224</b>	<b>809,411</b>	
<b>Net Operating Income</b>	<b>127,975</b>	<b>229,367</b>	
Income from Utility Plant Leased to Others (412-413)	9,600	0	<b>6</b>
<b>Utility Operating Income</b>	<b>137,575</b>	<b>229,367</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	32,252	24,980	<b>10</b>
Miscellaneous Nonoperating Income (421)	8,192	8,589	<b>11</b>
<b>Total Other Income</b>	<b>40,444</b>	<b>33,569</b>	
<b>Total Income</b>	<b>178,019</b>	<b>262,936</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>178,019</b>	<b>262,936</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	13,563	15,379	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,211	2,477	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	11,871	14,380	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>27,645</b>	<b>32,236</b>	
<b>Net Income</b>	<b>150,374</b>	<b>230,700</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,775,141	4,373,178	<b>20</b>
Balance Transferred from Income (433)	150,374	230,700	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	200,137	(171,263)	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,725,378</b>	<b>4,775,141</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
Tower rental to Primeco	9,600	1
<b>Total (Acct. 412):</b>	<b>9,600</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest earned on investments	32,252	5
<b>Total (Acct. 419):</b>	<b>32,252</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Interest reimbursements from city's TIF fund	7,085	6
Bank charge reimbursements and reconnection fees	1,107	7
<b>Total (Acct. 421):</b>	<b>8,192</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	200,137	12
<b>Total (Acct. 436)--Debit:</b>	<b>200,137</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,077,199	0	0	0	<b>1,077,199</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,077,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,077,199</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	202,986	0	<b>202,986</b>	<b>1</b>
Electric operating expenses	0	0	<b>0</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	0	0	<b>0</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	8,447	0	<b>8,447</b>	<b>8</b>
Electric utility plant accounts	0	0	<b>0</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	0	0	<b>0</b>	<b>18</b>
All other accounts	0	0	<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>211,433</b>	<b>0</b>	<b>211,433</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,111,800	9,602,204	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,242,063	2,043,447	<b>2</b>
<b>Net Utility Plant</b>	<b>7,869,737</b>	<b>7,558,757</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	119,216	143,071	<b>5</b>
Other Investments (124)	1,355	1,355	<b>6</b>
Special Funds (125)	323,499	307,496	<b>7</b>
<b>Total Other Property and Investments</b>	<b>444,070</b>	<b>451,922</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	56,496	49,311	<b>8</b>
Temporary Cash Investments (132)	313,753	205,229	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	188,140	217,956	<b>11</b>
Other Accounts Receivable (143)	269,890	260,472	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	140,808	134,287	<b>14</b>
Materials and Supplies (150)	30,087	22,785	<b>15</b>
Prepayments (165)	0	7,906	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>999,174</b>	<b>897,946</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	6,001	8,212	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>6,001</b>	<b>8,212</b>	
<b>Total Assets and Other Debits</b>	<b>9,318,982</b>	<b>8,916,837</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	900,651	826,451	<b>21</b>
Appropriated Earned Surplus (215)	211,148	11,011	<b>22</b>
Unappropriated Earned Surplus (216)	4,725,378	4,775,141	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,837,177</b>	<b>5,612,603</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	273,488	321,453	<b>24</b>
Advances from Municipality (223)	217,043	264,716	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>490,531</b>	<b>586,169</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	219	12,749	<b>28</b>
Payables to Municipality (233)	281,170	301,355	<b>29</b>
Customer Deposits (235)	295	0	<b>30</b>
Taxes Accrued (236)	168,928	173,038	<b>31</b>
Interest Accrued (237)	13,185	15,894	<b>32</b>
Other Current and Accrued Liabilities (238)	0	877	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>463,797</b>	<b>503,913</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	14,547	16,321	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>14,547</b>	<b>16,321</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,512,930	2,197,831	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>9,318,982</b>	<b>8,916,837</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,111,800	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)	0	0	0	0	<b>2</b>
Utility Plant in Process of Reclassification (103)	0	0	0	0	<b>3</b>
Utility Plant Leased to Others (104)	0	0	0	0	<b>4</b>
Property Held for Future Use (105)	0	0	0	0	<b>5</b>
Completed Construction not Classified (106)	0	0	0	0	<b>6</b>
Construction Work in Progress (107)	0	0	0	0	<b>7</b>
Utility Plant Acquisition Adjustments (108)	0	0	0	0	<b>8</b>
Other Utility Plant Adjustments (109)	0	0	0	0	<b>9</b>
<b>Total Utility Plant</b>	<b>10,111,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,242,063	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>2,242,063</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,869,737</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,043,447				<b>2,043,447</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	190,508				<b>190,508</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,973				<b>8,973</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Insurance proceeds	6,005				<b>6,005</b>	<b>12</b>
<b>Total credits</b>	<b>205,486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>205,486</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	6,870				<b>6,870</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>6,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,870</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,242,063</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,242,063</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	0	0	0	0	0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	30,087	22,785	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>30,087</b>	<b>22,785</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 Revenue Refunding Bonds	2,211	428	6,001	1
<b>Total</b>			<b>6,001</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	826,451	<b>1</b>
<b>Changes during year (explain):</b>		
Townline road utility additions contributed by the City of Lake Geneva	74,200	<b>2</b>
<b>Balance end of year</b>	<b>900,651</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1993 Revenue Refunding Bonds	06/01/1993	09/01/2003	3.70%	273,488	1
<b>Total Bonds (Account 221):</b>				<b>273,488</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1992 State Trust Fund Loan	06/03/1992	03/15/2002	5.25%	217,043	1
<b>Total for Account 223</b>				<b>217,043</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	173,038	1
<b>Accruals:</b>		
Charged water department expense	196,133	2
Charged electric department expense	0	3
Charged sewer department expense	4,073	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>200,206</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	188,037	6
Social Security taxes	15,006	7
PSC Remainder Assessment	1,273	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>204,316</b>	
<b>Balance end of year</b>	<b>168,928</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

<b>Description of Issue (a)</b>	<b>Interest Accrued Balance First of Year (b)</b>	<b>Interest Accrued During Year (c)</b>	<b>Interest Paid During Year (d)</b>	<b>Interest Accrued Balance End of Year (e)</b>	
<b>Bonds (221)</b>					
1993 Revenue Refunding Bonds	4,814	13,563	14,245	4,132	1
<b>Subtotal</b>	<b>4,814</b>	<b>13,563</b>	<b>14,245</b>	<b>4,132</b>	
<b>Advances from Municipality (223)</b>					
1992 State Trust Fund Loan	11,080	11,871	13,898	9,053	2
<b>Subtotal</b>	<b>11,080</b>	<b>11,871</b>	<b>13,898</b>	<b>9,053</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,894</b>	<b>25,434</b>	<b>28,143</b>	<b>13,185</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,197,831	0	0	0	0	<b>2,197,831</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	11,400	0	0	0	0	<b>11,400</b>	<b>2</b>
For Mains	251,725	0	0	0	0	<b>251,725</b>	<b>3</b>
<b>Other (specify):</b>							
For Hydrants	45,350	0	0	0	0	<b>45,350</b>	<b>4</b>
Miscellaneous	6,624	0	0	0	0	<b>6,624</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>2,512,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,512,930</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	<b>0</b>	<b>7</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
Long-term receivable from city on portion of TIF debt	119,216	1
<b>Total (Acct. 123):</b>	<b>119,216</b>	
<b>Other Investments (124):</b>		
Water main assessments (deferred)	1,355	2
<b>Total (Acct. 124):</b>	<b>1,355</b>	
<b>Special Funds (125):</b>		
1993 Bonds reserve cash	80,109	3
Water main replacement fund	243,390	4
<b>Total (Acct. 125):</b>	<b>323,499</b>	
<b>Notes Receivable (141):</b>		
NONE	0	5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	188,140	6
Electric	0	7
Sewer (Regulated)	0	8
<b>Other (specify):</b>		
NONE	0	9
<b>Total (Acct. 142):</b>	<b>188,140</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	265,123	10
Merchandising, jobbing and contract work	0	11
<b>Other (specify):</b>		
Miscellaneous invoices for parts	4,767	12
<b>Total (Acct. 143):</b>	<b>269,890</b>	
<b>Receivables from Municipality (145):</b>		
Balance of public fire protection	51,729	13
Balance of joint meter reading costs	19,221	14
Balance due for debt reimbursement for TIF calculation	61,893	15
Balance due for delinquent utility bills placed on 1998 tax roll	7,965	16
<b>Total (Acct. 145):</b>	<b>140,808</b>	
<b>Prepayments (165):</b>		
NONE	0	17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
4th quarter and miscellaneous sewer billings	281,170	20
<b>Total (Acct. 233):</b>	<b>281,170</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	21
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	9,857,002	0	0	0	<b>9,857,002</b>	<b>1</b>
Materials and Supplies	26,436	0	0	0	<b>26,436</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,142,755	0	0	0	<b>2,142,755</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,355,380	0	0	0	<b>2,355,380</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,385,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,385,303</b>	
Net Operating Income	127,975	0	0	0	<b>127,975</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.38%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.38%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	863,551	1
Appropriated Earned Surplus	111,079	2
Unappropriated Earned Surplus	4,750,259	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>5,724,889</b>	
<b>Net Income</b>		
Net Income	150,374	5
<b>Percent Return on Proprietary Capital</b>	<b>2.63%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

Temporary Cash Investments (132)    Account balance increased due to the investment of the utility's positive cash flow.

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### Identification and Ownership (Page iv)

July 2, 1999

Mr. Daniel Winkler, Director of Utilities  
Lake Geneva Municipal Water Utility  
361 Main Street  
P.O. Box 187  
Lake Geneva, WI    53147-0187

1998 Analytical Review DWCCA-2980-ELE

Dear Mr. Winkler:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 2 1999 letters e.doc

cc: Mr. Birdell Brellenthin, President

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,041,431	1
<b>Total Sales of Water</b>	<b>1,041,431</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	11,676	2
Miscellaneous Service Revenues (471)	9,245	3
Rents from Water Property (472)	4,050	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,797	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>35,768</b>	
<b>Total Operating Revenues</b>	<b>1,077,199</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	25,753	8
Pumping Expenses (620-625)	51,101	9
Water Treatment Expenses (630-635)	52,602	10
Transmission and Distribution Expenses (640-655)	135,585	11
Customer Accounts Expenses (901-904)	37,254	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	260,288	14
<b>Total Operation and Maintenance Expenses</b>	<b>562,583</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	190,508	15
Amortization Expense (404-407)	0	16
Taxes (408)	196,133	17
<b>Total Other Operating Expenses</b>	<b>386,641</b>	
<b>Total Operating Expenses</b>	<b>949,224</b>	
<b>NET OPERATING INCOME</b>	<b>127,975</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	5	1,684	5,319	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>1,684</b>	<b>5,319</b>	
Metered Sales to General Customers (461)				
Residential	3,055	150,515	462,520	4
Commercial	417	157,158	283,493	5
Industrial	28	25,267	40,176	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,500</b>	<b>332,940</b>	<b>786,189</b>	
Private Fire Protection Service (462)	41		26,036	7
Public Fire Protection Service (463)	1		188,903	8
Other Sales to Public Authorities (464)	29	11,530	21,026	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	1	5,402	13,958	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>3,577</b>	<b>351,556</b>	<b>1,041,431</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
GOLF HILLS SANITARY DISTRICT	VIA HWY 50 DISTRIBUTION MAINS	5,402	13,958	1
<b>Total</b>		<b>5,402</b>	<b>13,958</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	188,903	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>188,903</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	11,676	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>11,676</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Reconnection chages and new customer read-in charges	9,245	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>9,245</b>	
<b>Rents from Water Property (472):</b>		
Rent of pole building	900	8
Rent of municipal building	3,150	9
<b>Total Rents from Water Property (472)</b>	<b>4,050</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,654	11
<b>Other (specify):</b>		
Sale of miscellaneous supplies and parts	143	12
<b>Total Other Water Revenues (474)</b>	<b>10,797</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	936	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	24,817	4
<b>Total Source of Supply Expenses</b>	<b>25,753</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	13,946	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	32,773	7
Operation Supplies and Expenses (623)	3,694	8
Maintenance of Pumping Plant (625)	688	9
<b>Total Pumping Expenses</b>	<b>51,101</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	7,653	10
Chemicals (631)	41,939	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	3,010	13
<b>Total Water Treatment Expenses</b>	<b>52,602</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	9,771	14
Operation Supplies and Expenses (641)	2,003	15
Maintenance of Distribution Reservoirs and Standpipes (650)	50,950	16
Maintenance of Mains (651)	40,357	17
Maintenance of Services (652)	16,265	18
Maintenance of Meters (653)	4,580	19
Maintenance of Hydrants (654)	9,373	20
Maintenance of Other Plant (655)	2,286	21
<b>Total Transmission and Distribution Expenses</b>	<b>135,585</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,043	<b>22</b>
Accounting and Collecting Labor (902)	28,230	<b>23</b>
Supplies and Expenses (903)	4,981	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>37,254</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	73,215	<b>27</b>
Office Supplies and Expenses (921)	11,714	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	26,090	<b>30</b>
Property Insurance (924)	17,900	<b>31</b>
Injuries and Damages (925)	0	<b>32</b>
Employee Pensions and Benefits (926)	76,924	<b>33</b>
Regulatory Commission Expenses (928)	0	<b>34</b>
Miscellaneous General Expenses (930)	10,809	<b>35</b>
Transportation Expenses (933)	6,153	<b>36</b>
Maintenance of General Plant (935)	37,483	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>260,288</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>562,583</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		183,927	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,073	<b>2</b>
<b>Net property tax equivalent</b>		<b>179,854</b>	
Social Security		15,006	<b>3</b>
PSC Remainder Assessment		1,273	<b>4</b>
Other (specify): NONE		0	<b>5</b>
<b>Total tax expense</b>		<b>196,133</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.206652				3
County tax rate	mills		4.881749				4
Local tax rate	mills		7.797348				5
School tax rate	mills		12.151377				6
Voc. school tax rate	mills		1.617565				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.654691</b>				10
Less: state credit	mills		1.910053				11
<b>Net tax rate</b>	mills		<b>24.744638</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.797348</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.768942</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.566290</b>				17
<b>Total Tax Rate</b>	mills		<b>26.654691</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.809099</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.744638</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.020868</b>				21
Utility Plant, Jan. 1	\$	<b>9,602,203</b>	9,602,203				22
Materials & Supplies	\$	<b>22,786</b>	22,786				23
<b>Subtotal</b>	\$	<b>9,624,989</b>	<b>9,624,989</b>				24
Less: Plant Outside Limits	\$	<b>248,811</b>	248,811				25
<b>Taxable Assets</b>	\$	<b>9,376,178</b>	<b>9,376,178</b>				26
Assessment Ratio	dec.		0.979800				27
<b>Assessed Value</b>	\$	<b>9,186,779</b>	<b>9,186,779</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.020868</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>183,927</b>	<b>183,927</b>				30
Tax Equivalent per 1994 PSC Report	\$	142,729					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>183,927</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	371,084	640	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	52,693	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>423,777</b>	<b>640</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	136,018	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	29,572	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	328,931	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	14,894	0	20
<b>Total Pumping Plant</b>	<b>509,415</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	318,419	0	22
Water Treatment Equipment (332)	319,267	0	23
<b>Total Water Treatment Plant</b>	<b>637,686</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	72,685	0	24
Structures and Improvements (341)	0	0	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	371,724	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	52,693	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>424,417</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	136,018	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	29,572	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	328,931	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	14,894	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>509,415</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	318,419	22
Water Treatment Equipment (332)	0	0	319,267	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>637,686</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	72,685	24
Structures and Improvements (341)	0	0	0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,618,261	19,569	<b>26</b>
Transmission and Distribution Mains (343)	3,902,186	316,605	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	922,668	19,835	<b>29</b>
Meters (346)	406,888	88,318	<b>30</b>
Hydrants (348)	410,426	65,908	<b>31</b>
Other Transmission and Distribution Plant (349)	14,687	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>7,347,801</b>	<b>510,235</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	58,556	0	<b>33</b>
Structures and Improvements (390)	243,690	0	<b>34</b>
Office Furniture and Equipment (391)	50,354	198	<b>35</b>
Computer Equipment (391.1)	84,379	3,065	<b>36</b>
Transportation Equipment (392)	94,455	0	<b>37</b>
Stores Equipment (393)	0	0	<b>38</b>
Tools, Shop and Garage Equipment (394)	45,334	604	<b>39</b>
Laboratory Equipment (395)	9,593	469	<b>40</b>
Power Operated Equipment (396)	0	0	<b>41</b>
Communication Equipment (397)	20,847	0	<b>42</b>
SCADA Equipment (397.1)	57,220	0	<b>43</b>
Miscellaneous Equipment (398)	18,690	1,255	<b>44</b>
Other Tangible Property (399)	407	0	<b>45</b>
<b>Total General Plant</b>	<b>683,525</b>	<b>5,591</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,602,204</b>	<b>516,466</b>	
Common Utility Plant Allocated to Water Department	0	0	<b>46</b>
<b>Total utility plant in service</b>	<b>9,602,204</b>	<b>516,466</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	0		1,637,830	26
Transmission and Distribution Mains (343)	0	0	4,218,791	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	942,503	29
Meters (346)	3,270	0	491,936	30
Hydrants (348)	3,600	0	472,734	31
Other Transmission and Distribution Plant (349)	0	0	14,687	32
<b>Total Transmission and Distribution Plant</b>	<b>6,870</b>	<b>0</b>	<b>7,851,166</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	58,556	33
Structures and Improvements (390)	0	0	243,690	34
Office Furniture and Equipment (391)	0	0	50,552	35
Computer Equipment (391.1)	0	0	87,444	36
Transportation Equipment (392)	0	0	94,455	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	45,938	39
Laboratory Equipment (395)	0	0	10,062	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	20,847	42
SCADA Equipment (397.1)	0	0	57,220	43
Miscellaneous Equipment (398)	0	0	19,945	44
Other Tangible Property (399)	0	0	407	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>689,116</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,870</b>	<b>0</b>	<b>10,111,800</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>6,870</b>	<b>0</b>	<b>10,111,800</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	33,455	33,455	1
February	0	0	30,205	30,205	2
March	0	0	33,044	33,044	3
April	0	0	32,943	32,943	4
May	0	0	37,875	37,875	5
June	0	0	40,250	40,250	6
July	0	0	51,183	51,183	7
August	0	0	47,545	47,545	8
September	0	0	41,697	41,697	9
October	0	0	36,611	36,611	10
November	0	0	31,895	31,895	11
December	0	0	33,941	33,941	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>450,644</b>	<b>450,644</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,804	13
Less: Other utility use				17,909	14
Other utility use explanation:					15
Sewer department, street department, fire department usage					
Main breaks; tower flushing; service leaks					
Water pumped into distribution system				429,931	16
Less: Water sold				351,556	17
Losses and unaccounted for				78,375	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Accelerated meter replacement program is progress					
Leak survey and repair of 20 leaks in 1998.					
Maximum gallons pumped by all methods in any one day during reporting year				2,386	21
Date of maximum: 11/22/1998					22
Cause of maximum:					23
To refill tower after flushing					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 11/21/1998					25
Total KWH used for pumping for the year				742,403	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
N. BORDER OF WATER TREAT PL	2	203	10	1,240,000	Yes	<b>1</b>
S. EASTVIEW & W. OF WHITE RIV	3	95	18	1,440,000	Yes	<b>2</b>
N. EASTVIEW & W. OF WHITE RIV	4	106	24	1,440,000	Yes	<b>3</b>
HILLMOOR & E. OF WHITE RIVER	5	105	20	1,872,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#3	#4	<b>1</b>
Location	WELL #2	WELL #3	WELL #4	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1993	1988	1988	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	860	1,000	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	US	US	US	<b>10</b>
Year Installed	1993	1988	1988	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	60	40	40	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#5			<b>14</b>
Location	WELL #5			<b>15</b>
Purpose	P			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	AMERICAN TURBINE			<b>18</b>
Year Installed	1992			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,300			<b>21</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			<b>23</b>
Year Installed	1992			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	75			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1917	1917	1970	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	301	301	301	10
				11
Total capacity in gallons	98,750	160,500	300,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6000	1.4000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	DODGE ST TOWER	HOST DR TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1970	1996	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	146	198	10
Total capacity in gallons	200,000	1,500,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	8,729	0	0	0	8,729	1
P	D	4.000	5	0	0	0	5	2
M	D	6.000	15,313	0	0	0	15,313	3
P	D	6.000	22	0	0	0	22	4
M	D	8.000	13,290	0	0	0	13,290	5
P	D	8.000	24,735	4,615	0	0	29,350	6
M	D	10.000	13,615	0	0	0	13,615	7
M	S	10.000	1,285	0	0	0	1,285	8
M	D	12.000	39,792	0	0	0	39,792	9
P	D	12.000	11,753	0	0	0	11,753	10
M	T	14.000	71,021	0	0	0	71,021	11
M	T	16.000	31,855	0	0	0	31,855	12
P	T	16.000	1,318	2,750	0	0	4,068	13
<b>Total Within Municipality</b>			<b>232,733</b>	<b>7,365</b>	<b>0</b>	<b>0</b>	<b>240,098</b>	
M	D	12.000	4,142	0	0	0	4,142	14
<b>Total Outside of Municipality</b>			<b>4,142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,142</b>	
<b>Total Utility</b>			<b>236,875</b>	<b>7,365</b>	<b>0</b>	<b>0</b>	<b>244,240</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	255	0	0	0	255	0	1
M	0.750	310	0	0	0	310	0	2
L	1.000	78	0	0	0	78	0	3
M	1.000	1,742	19	0	0	1,761	0	4
M	1.250	96	0	0	0	96	0	5
M	1.500	30	0	0	0	30	0	6
M	2.000	7	0	0	0	7	0	7
M	3.000	4	0	0	0	4	0	8
M	4.000	5	0	0	0	5	0	9
P	6.000	2	0	0	0	2	0	10
M	6.000	7	0	0	0	7	0	11
M	8.000	27	0	0	0	27	0	12
M	10.000	1	0	0	0	1	0	13
<b>Total Utility</b>		<b>2,564</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>2,583</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,521	157	50	(113)	3,515	217	1
0.750	105	7	4	14	122	19	2
1.000	132	6	2	8	144	15	3
1.250	5	1	0	1	7	1	4
1.500	34	1	0	2	37	7	5
2.000	65	10	1	5	79	10	6
3.000	10	0	0	2	12	0	7
4.000	9	1	0	(4)	6	1	8
<b>Total:</b>	<b>3,881</b>	<b>183</b>	<b>57</b>	<b>(85)</b>	<b>3,922</b>	<b>270</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,080	251	6	12	0	166	3,515	1
0.750	54	48	3	1	0	16	122	2
1.000	30	84	9	4	0	17	144	3
1.250	3	3	0	0	0	1	7	4
1.500	4	24	2	2	0	5	37	5
2.000	6	38	6	10	0	19	79	6
3.000	2	3	3	1	0	3	12	7
4.000	2	2	0	0	0	2	6	8
<b>Total:</b>	<b>3,181</b>	<b>453</b>	<b>29</b>	<b>30</b>	<b>0</b>	<b>229</b>	<b>3,922</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	25	25	<b>1</b>
Within Municipality	395	28	6	(7)	410	<b>2</b>
<b>Total Fire Hydrants</b>	<b>395</b>	<b>28</b>	<b>6</b>	<b>18</b>	<b>435</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	439
Number of distribution system valves end of year:	675
Number of distribution valves operated during year:	100

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

(605) Maintenance of Water Source Plant - More labor charges were posted here in 1998 due a well rehabilitation program.

(631) Chemicals - The utility purchased a considerable amount of chemicals in 1998. Also the price of some chemicals increased in 1998.

(650) Maintenance of Distribution Reservoirs and Standpipes - The utility painted the Dodge St. tower in 1998 at a cost of \$47,498.

(651) Maintenance of Mains - A comprehensive check for main leaks was done in 1998.

(652) Maintenance of Services - A comprehensive check for service line leaks was done in 1998.

(923) Outside Services Employed - The utility had more general engineering costs in 1998. The utility also did more lead and copper testing in 1998. They also spent approximately \$6000 for software and computer training and software maintenance costs.

(926) Employee Pensions and Benefits - Some employees carried over their vacation from the prior year and used it in 1998.

(935) Maintenance of General Plant - The utility purchased litter containers and donated them to the City of Lake Geneva at a cost of \$15,480.

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### Pumping and Purchased Water Statistics (Page W-10)

Minimum gallons pumped - A value of "1" was entered in this field. The value should be "0". The program would not exit out of this screen unless a value was entered in this field. The utility did not pump any water on November 21, 1998. They used water from the Host Drive tower prior to completely draining before repair work needed to be done. Therefore no pumping was done on this day.

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### Water Mains (Page W-15)

Mains were financed by capital contributed by developers.

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### Water Services (Page W-16)

New services are charged per PSC rates and/or financed by capital contributed by developers.

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### Meters (Page W-17)

The utility did a comprehensive inventory of meters in 1998 and adjusted for the differences in column (e).

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-18)

The utility did a complete inventory of hydrants in 1998 and adjusted for differences in column (e).

Number of distribution valves operated during the year--The utility has been informed of this and corrective action will be taken.

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